

**Illinois Department of Revenue
Regulations**

Title 86 Part 106 Section 106.110 Electronic Signature

TITLE 86: REVENUE

PART 106

INTERNET FILING OF ILLINOIS INDIVIDUAL INCOME TAX RETURNS

Section 106.110 Electronic Signature

- a) The taxpayer's signature code, consisting of the taxpayer's social security number and Access Code issued by the Department, is to be used in lieu of a written signature when filing eligible returns, forms or other documents with the Department via the Internet.
- b) Transmitting a valid signature code as part of an Internet filing has the same legal effect as if the taxpayer had signed the eligible return or other documents transmitted as part of that Internet filing.
- c) The taxpayer's signature code will be transmitted to the Department at the beginning of the Internet filing process and will remain valid throughout the process and apply to all subsequent screens transmitted to the Department. This includes, but is not limited to, the screen containing the verification of information contained within the eligible return (penalties of perjury statement) and the screen containing a request for the Department to show the taxpayer his or her return after filing for the purpose of printing a copy.
- d) Internet filed eligible returns and other documents will be considered unsigned unless both components of the taxpayer's signature code are transmitted and received by the Department as part of the Internet filing. (See 35 ILCS 5/503.)
- e) The signature code is considered to be valid until:
 - 1) The taxpayer notifies the Department that the signature code has been compromised, or
 - 2) The Department determines that the signature code has been compromised.
- f) If the taxpayer exits the system after filing but before printing a copy of his or her return, then the taxpayer will be allowed to re-access the system for the purpose of printing the return. Taxpayers must enter their signature code and confirmation number. They will be required to request a copy of their return to be transmitted to them and the signature code they enter upon entering the system will be their signature for the request.

(Source: Amended at 24 Ill. Reg. 1648, effective January 14, 2000)